

**Severson
& Werson**
A Professional Corporation

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March 27, 2008

Honorable James Larson, Chief Magistrate
Judge
United States District Court
Northern District of California
450 Golden Gate Avenue
San Francisco, CA 94102

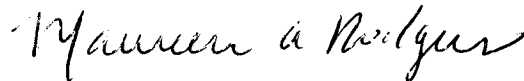
Re: ***Mutual Holdings (Bermuda) Limited v. Sinclair-Dwyer & Co., Inc.***
Case No. 3:07-CV-4505 JL

Dear Chief Judge Larson:

I write to advise the Court that Defendant, Sinclair-Dwyer & Co., Inc., filed Chapter 11 bankruptcy on March 26, 2008. A copy of the Notice of Bankruptcy Case Filing is attached for the Court's convenience.

Thank you.

Very truly yours,



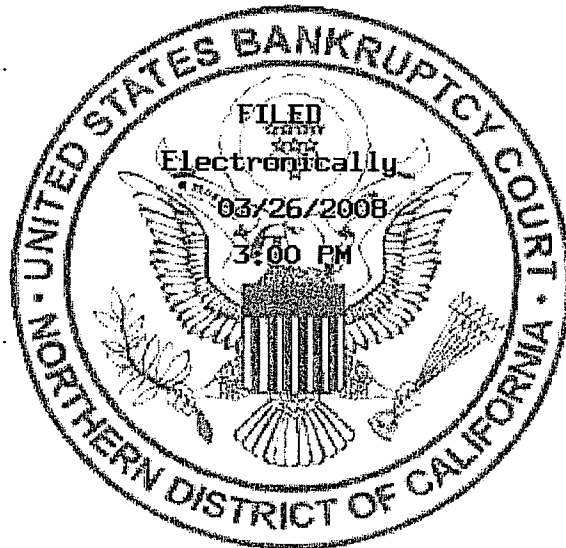
Maureen A. Rodgers
Counsel for Sinclair-Dwyer & Co., Inc.

United States Bankruptcy Court
Northern District of California

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 03/26/2008 at 3:00 PM and filed on 03/26/2008.

Inc. Sinclair-Dwyer & Co.
15890 Foothill Blvd.
San Leandro, CA 94578
Tax id: 94-2172797
aka
SDI Services



The case was filed by the debtor's attorney:

Michael St. James
St. James Law
155 Montgomery St. #1004
San Francisco, CA 94104
(415) 391-7566

The case was assigned case number 08-41425 to Judge Edward D. Jellen.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <https://ecf.canb.uscourts.gov/> or at the Clerk's Office, 1300 Clay Street #300 (94612), Post Office Box 2070, Oakland, CA 94604-2070.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

Gloria L. Franklin
Clerk, U.S. Bankruptcy
Court

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